

GAAP SUMMARY

ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2020

County Name: DES MOINES COUNTY County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
Taxes Levied on Property	1 7,281,436	3,158,942		3,814,974		14,255,352
Less: Uncollected Delinquent Taxes - Levy Year	2 220,846	63,190		110,858		394,894
Less: Credits to Taxpayers	3 525,810	179,590		254,036		959,436
Net Current Property Taxes	4 6,534,780	2,916,162		3,450,080		12,901,024
Delinquent Property Tax Revenue	5 1,614	334		780		2,728
Penalties, Interest & Costs on Taxes	6 80,530					80,530
Other County Taxes/TIF Tax Revenues	7 1,053,412	1,537,298		143,791		2,734,501
Intergovernmental	8 2,432,654	3,928,252		359,403		6,720,309
Licenses & Permits	9 49,475	19,590				69,065
Charges for Service	10 943,235	6,560				949,795
Use of Money & Property	11 426,958	222				427,180
Miscellaneous	12 507,444	34,881				542,325
Subtotal Revenues	13 12,030,102	8,443,299	0	3,954,054	0	24,427,455
Other Financing Sources:						
General Long-Term Debt Proceeds	14 2,889,044					2,889,044
Operating Transfers In	15 169,844	2,204,172				2,374,016
Proceeds of Capital Asset Sales	16 11,495	2,675				14,170
Total Revenues & Other Sources	17 15,100,485	10,650,146	0	3,954,054	0	29,704,685
Expenditures & Other Financial Sources						
Operating:						
Public Safety and Legal Services	18 7,160,850	421,779				7,582,629
Physical Health Social Services	19 1,694,054					1,694,054
Mental Health, ID & DD	20 1,499,680					1,499,680
County Environment and Education	21 996,293	378,560				1,374,853
Roads & Transportation	22 5,585,923					5,585,923
Government Services to Residents	23 1,060,826	4,881				1,065,707
Administration	24 3,033,588					3,033,588
Nonprogram Current	25					0
Debt Service	26			2,901,552		2,901,552
Capital Projects	27 577,089	4,260,505				4,837,594
Subtotal Expenditures	28 14,522,700	12,151,328	0	2,901,552	0	29,575,580
Other Financing Uses:						
Operating Transfers Out	29 449,827	1,924,189				2,374,016
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 14,972,527	14,075,517	0	2,901,552	0	31,949,596
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Other Uses	32 127,958	-3,425,371	0	1,052,502	0	-2,244,911
Beginning Fund Balance - July 1, 2019	33 5,515,040	9,058,459		1,124,590		15,698,089
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35	325,486				325,486
Fund Balance - Restricted	36 1,374,800	5,307,602		2,177,092		8,859,494
Fund Balance - Committed	37					0
Fund Balance - Assigned	38 595,201					595,201
Fund Balance - Unassigned	39 3,672,997					3,672,997
Total Ending Fund Balance - June 30, 2020	40 5,642,998	5,633,088	0	2,177,092	0	13,453,178

Notes to the financial statement, if any:

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REVENUES DETAIL

County Name: DES MOINES COUNTY County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2019/2020
Taxes levied on Property	1	5,746,426	1,535,010	0	856,760	2,302,182	0		0		3,814,974		14,255,352
Less: Uncoll: Del. Taxes Levy Year	2	174,285	46,561		25,988	37,202					110,858		394,894
Less: Credits to Taxpayers	3	414,954	110,856		61,874	117,716					254,036		959,433
1000 Net Current Property Taxes	4	5,157,187	1,377,593		768,898	2,147,264					3,450,080		12,901,024
1010 Delinq. Property Tax Revenue	5	1,274	340		190	144					780		2,728
11XX Penalties, Int. & Costs on Taxes	6	80,530											80,530
Other County Taxes:													
12XX Other County Taxes	7	13,377	3,271		1,827	8,824					7,492		34,791
13XX Voter Approved Local Option Taxes	8	573,808				382,538		956,346					1,912,692
14XX Gambling Taxes	9	180,842											180,842
15XX TIF Tax Revenues	10												0
16XX Utility Tax Replacement Excise Taxes	11	222,636	59,478		33,197	154,566					136,299		606,176
17XX Taxes Collected for Other Governments	11B												0
Subtotal	12	990,663	62,749	0	35,024	545,928	0	956,346	0	0	143,791	0	2,734,501
Intergovernmental Revenue:													
20XX State Shared Revenues	13	4,327						3,377,021					3,381,348
21XX State Replacements Against Levied Taxes	14	382,181	102,101		56,987	116,656					252,190		910,115
22XX Other State Tax Replacements	15	164,666	43,991		24,553	18,859					107,213		359,282
23XX, 24XX State/Federal Pass-Thru Revenues	16	827,404	5,100	440				88,047					920,991
25XX Contributions from Other Intergovernmental Units	17	471,247	45,372	86,333	185,575			51,544					840,071
26XX, 27XX State Grants and Entitlements	18	262,542		34,605				1,418					298,565
28XX Federal Grants and Entitlements	19	2,345											2,345
29XX Payments in Lieu of Taxes	20							7,592					7,592
Subtotal (lines 13 - 20)	21	2,114,712	196,564	121,378	267,115	135,515	0	3,525,622	0	0	359,403	0	6,720,309
3XXX Licenses & Permits	22	49,475						19,590					69,065
4XXX, 5XXX Charges for Service	23	832,180		111,055				22	6,538				949,795
6XXX Use of Money & Property	24	324,199		102,759					222				427,180
8XXX Miscellaneous	25	302,247	22,838	182,359				17,922	16,959				542,325
Total Revenues	26	9,852,467	1,660,084	517,551	1,071,227	2,828,851	0	4,519,502	23,719	0	3,954,054	0	24,427,455
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27			119,844				279,983					399,827
9020 From Rural Services Basic	28							1,924,189					1,924,189
90xx From Other Budgetary Funds	29	50,000											50,000
Subtotal (lines 27 - 29)	30	50,000	0	119,844	0	0	0	2,204,172	0	0	0	0	2,374,016
91XX Proceeds/Gen Long-Term Debt	31		2,383,769	505,275									2,889,044
92XX Proceeds/Gen Capital Asset Sales	32	11,495						2,675					14,170
Total Revenues and Other Sources	33	9,913,962	4,043,853	1,142,670	1,071,227	2,828,851	0	6,726,349	23,719	0	3,954,054	0	29,704,685
Beginning Fund Balance - July 1, 2019	34	3,548,495	1,291,463	675,082	526,273	1,131,825		7,380,684	19,677		1,124,590		15,698,089
Total Resources	35	13,462,457	5,335,316	1,817,752	1,597,500	3,960,676	0	14,107,033	43,396	0	5,078,644	0	45,402,774

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: DES MOINES COUNTY County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
Law Enforcement Program										
1000 - Uniformed Patrol Services	1,072,583	446,508	48,118		183,067					1,750,276
1010 - Investigations	215,984	98,954								314,938
1020 - Unified Law Enforcement										03
1030 - Contract Law Enforcement	1,212	105								1,317
1040 - Law Enforcement Communications	50,390				238,712					289,102
1050 - Adult Correctional Services	1,991,755	756,830	14,482							2,763,067
1060 - Administration	538,275	212,241								750,516
Subtotal	3,870,199	1,514,638	62,600	0	421,779	0	0	0	0	5,869,218
Legal Services Program										
1100 - Criminal Prosecution	820,003	358,119	7,028							1,185,150
1110 - Medical Examiner	127,713									127,713
1120 - Child Support Recovery										011
Subtotal	947,716	358,119	7,028	0	0	0	0	0	0	1,312,863
Emergency Services Program										
1200 - Ambulance Services										013
1210 - Emergency Management		155,309								155,309
1220 - Fire Protection & Rescue Srvcs										015
1230 - E911 Service Board										016
Subtotal	0	155,309	0	0	0	0	0	0	0	155,309
Assistance to District Court System Program										
1400 - Physical Operations	669	6,955								7,624
1410 - Research & Other Assistance										019
1420 - Bailiff Services										020
Subtotal	669	6,955	0	0	0	0	0	0	0	7,624
Court Proceedings Program										
1500 - Juries & Witnesses										022
1510 - (Reserved)										023
1520 - Detention Services	9,708	180,170								189,878
1530 - Court Costs	1,935	23,272								25,207
1540 - Service of Civil Papers										026
Subtotal	11,643	203,442	0	0	0	0	0	0	0	215,085
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution										028
1610 - Juvenile Representation Services										029
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		22,532								22,532
Subtotal	0	22,532	0	0	0	0	0	0	0	22,532
Total - Public Safety & Legal Services	4,830,227	2,260,995	69,628	0	421,779	0	0	0	0	7,582,629

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: DES MOINES COUNTY County Number: 29
 FY 2019/2020 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
Services to Persons With:										
40XX - Mental health Problems/ Mental Illness										
400X-Information & Educ. Svcs	1									01
402X-Coordination Svcs	2			63,098						63,098
403X- Personal & Environ. Sprt	3									03
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6									06
407X-Inst/Hospital & Commit Svcs	7									07
Subtotal	8	0	0	63,098	0	0	0	0	0	63,098
42XX - Intellectual Dissabilities										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10									010
423X- Personal & Environ. Sprt	11									011
424X-Treatment Services	12									012
425X-Vocational & Day Services	13									013
426X-Lic/Cert. Living Arrangements	14									014
427X-Inst/Hospital & Commit Svcs	15									015
Subtotal	16	0	0	0	0	0	0	0	0	016
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									017
432X-Coordination Svcs	18									018
433X- Personal & Environ. Sprt	19									019
434X-Treatment Services	20									020
435X-Vocational & Day Services	21									021
436X-Lic/Cert. Living Arrangements	22									022
437X-Inst/Hospital & Commit Svcs	23									023
Subtotal	24	0	0	0	0	0	0	0	0	024
44xx-General Administration										
4411-Direct Administration	25			129,559						129,559
4412-Purchased Administration	26									026
4413-Distrib to Regional Fiscal Agent	27			1,122,883						1,122,883
Subtotal	28	0	0	1,252,442	0	0	0	0	0	1,252,442
45xx-County Provided Case Management										
Subtotal	29									029
46xx-County Provided Services										
Subtotal	30			184,140						184,140
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									031
472X-Coordination Svcs	32									032
473X- Personal & Environ. Sprt	33									033
474X-Treatment Services	34									034
475X-Vocational & Day Services	35									035
476X-Lic/Cert. Living Arrangements	36									036
477X-Inst/Hospital & Commit Svcs	37									037
Subtotal	38	0	0	0	0	0	0	0	0	038
Total - Mental Health, ID & DD	39	0	0	1,499,680	0	0	0	0	0	1,499,680

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 County Name: DES MOINES COUNTY County Number: 29
 FY 2019/2020 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
Environmental Quality Program										
6000 - Natural Resources Conservation	1									01
6010 - Weed Eradication	2				37,885					37,8852
6020 - Solid Waste Disposal	3				134,453					134,4533
6030 - Environmental Restoration	4									04
Subtotal	5	0	0	0	172,338	0	0	0	0	172,3385
Conservation and Recreation Services Program										
6100 - Administration	6	136,385	60,581							196,9666
6110 - Maintenance & Operations	7	342,184	104,320	93,241						539,7457
6120 - Recreation & Environmental Educ.	8	96,210	40,196	15,667						152,0738
Subtotal	9	574,779	205,097	108,908	0	0	0	0	0	888,7849
Animal Control Program										
6200 - Animal Shelter	10									010
6210 - Animal Bounties & State										
Apiarist Expenses	11									011
Subtotal	12	0	0	0	0	0	0	0	0	012
County Development Program										
6300 - Land Use & Building Controls	13	2,100			63,666					65,76613
6310 - Housing Rehabilitation & Develop.	14									014
6320 - Community Economic Development	15	40,409								40,40915
Subtotal	16	42,509	0	0	63,666	0	0	0	0	106,17516
Educational Services Program										
6400 - Libraries	17				142,556					142,55617
6410 - Historic Preservation	18									018
6420 - Fair & 4-H Clubs	19									019
6430 - Fairgrounds	20	65,000								65,00020
6440 - Memorial Halls	21									021
6450 - Other Educational Services	22									022
Subtotal	23	65,000	0	0	142,556	0	0	0	0	207,55623
President or GovernorL Declared Disasters Program										
6500 - Property	24									024
6510 - Buildings	25									025
6520 - Equipment	26									026
6530 - Public Facilities	27									027
Subtotal	28	0	0	0	0	0	0	0	0	028
Total - County Environment and Education	29	682,288	205,097	108,908	0	378,560	0	0	0	1,374,85329

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: DES MOINES COUNTY County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2019/2020
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1						290,775			290,775
7010 - Engineering	2						459,632			459,632
Subtotal	3	0	0	0	0	0	750,407	0	0	750,407
Roadway Maintenance Program										
7100 - Bridges & Culverts	4						140,696			140,696
7110 - Roads	5				363,686		2,255,544			2,619,230
7120 - Snow & Ice Control	6						319,840			319,840
7130 - Traffic Controls	7						215,480			215,480
7140 - Road Clearing	8						92,131			92,131
Subtotal	9	0	0	0	363,686	0	3,023,691	0	0	3,387,377
General Roadway Expenditures Program										
7200 - New Equipment	10						744,600			744,600
7210 - Equipment Operations	11						608,755			608,755
7220 - Tools, Materials & Supplies	12						25,606			25,606
7230 - Real Estate & Buildings	13						45,408			45,408
Subtotal	14	0	0	0	0	0	1,424,369	0	0	1,424,369
Mass Transit Program										
7300 - Air Transportation	15				23,770					23,770
7310 - Ground Transportation	16									0
Subtotal	17	0	0	0	23,770	0	0	0	0	23,770
Total - Roads & Transportation	18	0	0	0	387,456	0	5,198,467	0	0	5,585,923

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: DES MOINES COUNTY County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

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Representation Services Program										
8000 - Elections Administration	1 5,857	272,538								278,3951
8010 - Local Elections	2	24,002								24,0022
8020 - Township Officials	3 16				377					3933
Subtotal	4 5,873	296,540	0	0	377	0	0	0	0	302,7904
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	5 301,480	132,154								433,6345
8101 - Driver Licenses Services	6									06
8110 - Recording of Public Documents	7 230,712	94,067						4,504		329,2837
Subtotal	8 532,192	226,221	0	0	0	0	0	4,504	0	762,9178
Total - Government Services to Residents	9 538,065	522,761	0	0	377	0	0	4,504	0	1,065,7079

SERVICE AREA 9

ADMINISTRATION

County Name: DES MOINES COUNTY County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

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Policy & Administration Program										
9000 - General County Management	1	478,396	36,389							514,785
9010 - Administrative Management Services	2	193,311	82,562							275,873
9020 - Treasury Management Services	3	235,607	107,818							343,425
9030 - Other Policy & Administration	4									04
Subtotal	5	907,314	226,769	0	0	0	0	0	0	1,134,083
Central Services Program										
9100 - General Services	6	603,598	134,592	37,570						775,760
9110 - Information Tech Services	7	409,129	98,634							507,763
9120 - GIS Systems	8			222,213						222,213
Subtotal	9	1,012,727	233,226	259,783	0	0	0	0	0	1,505,736
Risk Management Services Program										
9200 - Tort Liability	10		382,001							382,001
9210 - Safety of Workplace	11									0
9220 - Fidelity of Public Officers	12									0
9230 - Unemployment Compensation	13		11,768							11,768
Subtotal	14	0	393,769	0	0	0	0	0	0	393,769
Total - Administration	15	1,920,041	853,764	259,783	0	0	0	0	0	3,033,588

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

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Nonprogram Current Expenditures												
0010 - County Farm Operations	1											01
0020 - Interest on Short-Term Debt	2											02
0030 - Other Nonprogram Current	3											03
0040 - Other County Enterprises	4											04
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0	05
Long-Term Debt Service												
0100 - Principal	6									2,889,044		2,889,044
0110 - Interest and Fiscal Charges	7									12,508		12,508
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	2,901,552	0	2,901,552
Capital Projects												
0200 - Roadway Construction	9						4,248,505					4,248,505
0210 - Conservation Land Acquisition & Dev.	10	1,466						12,000				13,466
0220 - Other Capital Projects	11	57,103		518,520								575,623
Total Capital Projects	12	58,569	0	518,520	0	0	4,248,505	12,000	0	0	0	4,837,594
Expenditures Summary												
Total Public Safety and Legal Services	13	4,830,227	2,260,995	69,628	0	421,779	0	0	0	0	0	7,582,629
Total Physical Health and Social Services	14	1,358,716	335,338	0	0	0	0	0	0	0	0	1,694,054
Total Mental Health, ID & DD	15	0	0	0	1,499,680	0	0	0	0	0	0	1,499,680
Total County Environment and Education	16	682,288	205,097	108,908	0	378,560	0	0	0	0	0	1,374,853
Total Roads & Transportation	17	0	0	0	0	387,456	0	5,198,467	0	0	0	5,585,923
Total Government Services to Residents	18	538,065	522,761	0	0	377	0	4,504	0	0	0	1,065,707
Total Administration	19	1,920,041	853,764	259,783	0	0	0	0	0	0	0	3,033,588
Total Nonprogram Current	20	0	0	0	0	0	0	0	0	0	0	0
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	2,901,552	0	2,901,552
Total Capital Projects	22	58,569	0	518,520	0	0	4,248,505	12,000	0	0	0	4,837,594
Total - All Expenditures	23	9,387,906	4,177,955	956,839	1,499,680	1,188,172	0	9,446,972	16,504	0	0	29,575,580
Other Budgetary Financing Uses												
Operating Transfers Out												
To General Supplemental	24											024
To Rural Services Supplemental	25											025
To Secondary Roads	26	279,983				1,924,189						2,204,172
To Other Budgetary Funds	27	119,844		50,000								169,844
Total Operating Transfers Out	28	399,827	0	50,000	0	1,924,189	0	0	0	0	0	2,374,016
Refunded Debt / Payments to Escrow	29											029
Increase (Decrease) In Reserves	30											030
Fund Balance - Nonspendable	31						325,486					325,486
Fund Balance - Restricted	32		1,157,361	217,439	97,820	848,315	4,334,575	26,892	2,177,092			8,859,494
Fund Balance - Committed	33											033
Fund Balance - Assigned	34			595,201								595,201
Fund Balance - Unassigned	35	3,674,724	0	-1,727	0	0	0	0	0	0	0	3,672,997
Total Ending Fund Balance - June 30, 2020	36	3,674,724	1,157,361	810,913	97,820	848,315	0	4,660,061	26,892	2,177,092	0	13,453,178
Total Requirements	37	13,462,457	5,335,316	1,817,752	1,597,500	3,960,676	0	14,107,033	43,396	0	0	45,402,774

BALANCE SHEET

ANNUAL FINANCIAL REPORT

Combined Balance Sheet -- All Governmental Funds

For the fiscal year ended June 30, 2020

County Name: DES MOINES COUNTY County Number: 29

FY 2019/2020 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	5,822,328	5,479,012		2,178,942		13,480,282	1
Other	2	570	150				720	2
Receivables (net where applicable):								
Accounts	3	72,479	63,602				136,081	3
Property Taxes (including interest & penalties)	4	731,281	152,181		141,278		1,024,740	4
Property Taxes - Succeeding Year	5	7,014,723	4,250,868		3,946,290		15,211,881	5
Accrued Interest	6	19,237					19,237	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9						0	9
Due from Other Governments	10	399,441	450,122				849,563	10
Inventories (at cost)	11		325,486				325,486	11
Other Assets	12						0	12
Total Assets	13	14,060,059	10,721,421	0	6,266,510	0	31,047,990	13
Liabilities (L)								
Accounts Payable	14	108,756	537,820		1,850		648,426	14
Salaries & Benefits Payable	15	425,503	134,745				560,248	15
Contracts Payable	16						0	16
Due to Other Funds	17						0	17
Due to Other Governments	18	136,798	12,719				149,517	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
Total Liabilities	21	671,057	685,284	0	1,850	0	1,358,191	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	7,014,723	4,250,868		3,946,290		15,211,881	22
Other Unavailable Revenue	23	731,281	152,181		141,278		1,024,740	23
Total Deferred Inflows of Resources	24	7,746,004	4,403,049	0	4,087,568	0	16,236,621	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25		325,486				325,486	25
Fund Balance - Restricted	26	1,374,800	5,307,602		2,177,092		8,859,494	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28	595,201					595,201	28
Fund Balance - Unassigned	29	3,672,997					3,672,997	29
Total Fund Equity	30	5,642,998	5,633,088	0	2,177,092	0	13,453,178	30
Total L+DIOR+FE	31	14,060,059	10,721,421	0	6,266,510	0	31,047,990	31